

CALIFORNIA CHART OF ACCOUNTS

CALIFORNIA FILM & TELEVISION TAX CREDIT PROGRAM 2.0 NON-INDEPENDENT PROJECTS with no Out of Zone Principal Photography (except Relocating Series – 1st Season)

April 2016

For Productions with CALs issued on or after July 1, 2016

The chart below is intended as a helpful guide. Qualified Expenditures apply to pre-production, production, and post-production – not for development, marketing, publicity, or distribution costs. Please read Budget Tagging and Tracking Tips before budgeting your project.

Qualified expenditures qualify for tax credits. In order for purchases and rentals to qualify, they must be purchased or rented and used in the state. In order for wages to qualify, all services must be performed in the state.

5% UPLIFT TAGGING:

- Visual Effects (**VU**) and Music Scoring & Track Recording (**MU**) expenditures that qualify for the additional 5% tax credit are indicated in GREEN. VFX (**VU**) expenditures also qualify for jobs ratio bonus points.

See Guidelines with respect to all expenditures eligible for 5% uplift.

| Acct # | Description | In Zone | Comments |
|--------|------------------------------------|---------|---|
| 101-00 | STORY & RIGHTS | | |
| 101-01 | Story Rights - Purchase | NQ | |
| 101-02 | Acquisition Expenses | NQ | |
| 101-06 | Title Report | QE | If work performed in CA. |
| 102-00 | WRITING | | |
| 101-08 | Copyright Fee | NQ | |
| 101-99 | Fringe Benefits | NQ | |
| 102-01 | Writers | NQ | |
| 102-03 | Editor and Consultants | NQ | |
| 102-05 | Research | QE | |
| 102-06 | Script Timing | QE | QW if paid directly to qualified labor. |
| 102-07 | Secretaries | QW | |
| 102-08 | Script Duplication | QE | |
| 102-18 | Script Clearance Research | QE | |
| 102-19 | Clearance Fees | QE | If paid to a CA company. |
| 102-20 | Clearance License Fees | NQ | |
| 102-25 | WGA Registration Fee | NQ | |
| 102-40 | Materials & Supplies | QE | |
| 102-45 | Box Rentals – Writers | NQ | |
| 102-45 | Box Rentals | QE | On qualified labor only. |
| 102-50 | Rentals | QE | |
| 102-47 | Car / Mileage Allowances – Writers | NQ | |
| 102-47 | Car / Mileage Allowances - Staff | QW | On qualified labor only. |
| 102-48 | Meal Allowance | NQ | |

QW = Qualified Wages

MU = Music Uplift

QE = Qualified Expenditures

VU = Visual Effects Uplift

NQ = Not-Qualified

| Acct # | Description | In Zone | Comments |
|--------|--|---------|--|
| 102-00 | WRITING (Cont.) | | |
| 102-80 | Writer Entertainment & Meals | QE | |
| 102-85 | Script Publication Fee (Features) | NQ | Paid to writer. |
| 102-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 104-00 | PRODUCER & STAFF | | |
| 104-01 | Producer | NQ | |
| 104-02 | Executive Producer | NQ | |
| 104-03 | Line Producer | NQ | |
| 104-04 | Associate Producers | NQ | |
| 104-07 | Producer Secretaries | QW | |
| 104-08 | Producer Assistants | QW | |
| 104-40 | Purchases and Supplies | QE | |
| 104-45 | Box Rentals - Producers | NQ | |
| 104-45 | Box Rentals – Producers' Staff | QE | On qualified labor only. |
| 104-47 | Car / Mileage Allowances – Producers | NQ | |
| 104-47 | Car / Mileage Allowances - Staff | QW | On qualified labor only. |
| 104-50 | Rentals | QE | |
| 104-80 | Producer Entertainment and Meals | QE | |
| 104-90 | Producer Overhead Charge | NQ | |
| 104-95 | Wrap Party/Crew & Cast Gifts | NQ | |
| 104-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 105-00 | DIRECTOR & STAFF | | |
| 105-01 | Director | NQ | |
| 105-02 | Second Unit Director | NQ | |
| 105-03 | Dialogue Coach, Acting Coach | QW | |
| 105-04 | Choreographer | QW | Off camera work only. |
| 105-05 | Technical Advisor | QW | |
| 105-07 | Director's Secretary | QW | |
| 105-08 | Director's Assistant | QW | |
| 105-40 | Purchases and Supplies | QE | |
| 105-45 | Box Rentals – Director(s) | NQ | |
| 105-45 | Box Rentals | QE | On qualified labor only. |
| 105-47 | Car / Mileage Allowances – Director(s) | NQ | |
| 105-47 | Car / Mileage Allowances – Staff | QW | On qualified labor only. |
| 105-50 | Rentals | QE | |
| 105-60 | Miscellaneous Director's Costs | QE | |
| 105-80 | Directors' Entertainment and Meals | QE | |
| 105-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 106-00 | PRINCIPAL CAST | | |
| 106-01 | Principal Cast/Voices/Singers | NQ | |
| 106-15 | Teacher/Welfare Worker | QW | |
| 106-20 | Casting Director | QW | For work performed in CA |
| 106-21 | Casting Assistants | QW | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---|
| 106-00 | PRINCIPAL CAST (Cont.) | | |
| 106-40 | Purchases and Supplies | QE | |
| 106-45 | Teachers' Box Rentals | QE | |
| 106-47 | SAG Car / Mileage Allowances | NQ | |
| 106-47 | Staff Car / Mileage Allowances | QW | On qualified labor only. |
| 106-50 | Rentals | QE | |
| 106-55 | Wardrobe Allowance, Meal Penalties | NQ | |
| 106-60 | Principal Cast Expenses | QE | Itemized with proof of payment by production company. |
| 106-61 | Cast Cell Phone | NQ | QE if paid direct to cell provider. |
| 106-65 | Principal Cast Gifts | NQ | |
| 106-80 | Principal Cast Entertainment and Meals | QE | |
| 106-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 107-00 | SUPPORTING CAST | | |
| 107-01 | Supporting Cast/Day Players | NQ | |
| 107-03 | Puppet Captain | QW | Off-camera work only. |
| 107-04 | Puppeteers | NQ | |
| 107-05 | Dancers | NQ | See 111-08 for dancers paid as extras. |
| 107-40 | Purchases and Supplies | QE | |
| 107-45 | Box Rentals - Cast | NQ | |
| 107-45 | Box Rentals Staff | QE | |
| 107-47 | Car / Mileage Allowances - Cast | NQ | |
| 107-47 | Car / Mileage Allowances - Staff | QW | On qualified labor only. |
| 107-50 | Rentals | QE | |
| 107-55 | Wardrobe Allowance, Meal Penalties | NQ | |
| 107-63 | Loop Group | NQ | |
| 107-65 | Supporting Cast Gifts | NQ | |
| 107-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 108-00 | STUNTS | | |
| 108-01 | Stunt Coordinator | QW | Off-camera work only. |
| 108-02 | Stunt Performers/Doubles | NQ | Includes rehearsals. |
| 108-03 | Stunt Riggers/Safeties | QW | Off-camera work only. |
| 108-09 | Overtime | QW | Off-camera work days only. |
| 108-10 | Stunt Adjustments | NQ | |
| 108-40 | Stunt Equipment/Rigging Supplies | QE | |
| 108-42 | Stunt Equipment/Rigging Rentals | QE | |
| 108-43 | Safety Advisors | QE | |
| 108-45 | Box Rentals | QE | On qualified labor only. |
| 108-47 | Car / Mileage Allowances | QW | Qualified labor - Off-camera work days only. |
| 108-55 | Wardrobe Allowance, Meal Penalties | NQ | |
| 108-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---|
| 109-00 | REHEARSALS | | |
| 109-01 | Non-Cast Readers | QW | |
| 109-15 | Cast Stand Ins | QW | |
| 109-40 | Purchases and Supplies | QE | |
| 109-47 | SAG Mileage Allowance | NQ | |
| 109-50 | Rentals (Rehearsal Space, etc.) | QE | |
| 109-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 110-00 | ABOVE-THE-LINE TRAVEL & LIVING | | |
| 110-01 | Above The Line Airfare | QE | Intrastate travel only. Must be purchased from a CA vendor. |
| 110-09 | Studio Executives Airfare | NQ | |
| 110-11 | Above the Line Housing | QE | CA hotel or corporate housing only; no private residences or Air BnB. |
| 110-19 | Studio Executives Housing & Per Diem | NQ | |
| 110-21 | Above The Line Per Diem | NQ | |
| 110-22 | Studio Executive Per Diem | NQ | |
| 110-25 | Travel Day Salaries- intrastate | QW | On qualified labor only. |
| 110-26 | Travel Day Salaries - into and out of CA | NQ | |
| 110-27 | Above The Line Per Diem – Stunts | QW | On qualified labor; off camera days only. |
| 110-28 | Above The Line Per Diem – Staff | QW | On qualified labor only. |
| 110-30 | Luggage Fees | QE | On qualified labor only; intrastate travel only. |
| 110-31 | Travel Agent Fees/Taxes | QE | CA travel agency; intrastate travel only. |
| 110-35 | Ground Transportation | QE | |
| 110-47 | Above The Line Meal Allowance | NQ | |
| 110-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 111-00 | EXTRAS | | |
| 111-01 | Guild Extras | QW | |
| 111-02 | Waiver/Non-Union Extras | QW | |
| 111-03 | Stand-Ins | QW | |
| 111-04 | Special Ability Extras, Photo doubles | QW | Includes singers, choir, sideline musicians, dancers. |
| 111-05 | SAG Adjustments | QW | Does not include upgrades to performers. |
| 111-06 | Pre-Production Interviews and Fittings | QW | |
| 111-07 | Precision Drivers | QW | |
| 111-08 | Dancers | QW | Must be paid through Extras Voucher |
| 111-15 | Teachers/Welfare Workers | QW | |
| 111-20 | Extras Casting Director | QW | For CA casting duties only. |
| 111-21 | Extras Casting Assistant | QW | For CA casting duties only. |
| 111-40 | Purchases and Supplies | QE | |
| 111-45 | Teachers Box Rentals | QE | |
| 111-47 | Car / Mileage Allowances | QW | |
| 111-50 | Extras Casting Rentals | QE | |
| 111-55 | Wardrobe Allowance | QW | On qualified labor only. |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|---|---------|--|
| 111-00 | EXTRAS (Cont.) | | |
| 111-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 112-00 | PRODUCTION STAFF | | |
| 112-01 | Production Manager | QW | \$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit. |
| 112-02 | First Assistant Director | QW | |
| 112-03 | Key Second Assistant Director | QW | |
| 112-04 | Other Second AD's and Trainees | QW | |
| 112-05 | Production Supervisor | QW | \$100,000 cap (plus qualified fringe & box Rentals) if also receiving a producer credit. |
| 112-06 | Script Supervisor | QW | |
| 112-07 | Production Coordinator | QW | |
| 112-08 | Assistant Production Coordinator | QW | |
| 112-09 | Production Secretaries | QW | |
| 112-10 | Technical Advisor/Consultants/Interpreter | QW | |
| 112-11 | Production Assistants | QW | |
| 112-12 | Location Manager | QW | |
| 112-13 | Assistant Location Manager | QW | |
| 112-14 | Location Scouts | QW | |
| 112-16 | Production Accountant | QW | |
| 112-19 | Assistant Production Accountants | QW | |
| 112-20 | Construction Accountant | QW | |
| 112-21 | Payroll Accountant | QW | |
| 112-35 | Miscellaneous Prep/Board/Budget | QW | If in CA after issuance of Credit Allocation Letter. |
| 112-40 | Purchases and Supplies | QE | |
| 112-45 | Box Rentals | QE | |
| 112-47 | Car / Mileage Allowances | QW | |
| 112-50 | Rentals | QE | |
| 112-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 114-00 | ART DEPARTMENT | | |
| 114-01 | Production Designer | QW | |
| 114-02 | Art Director | QW | |
| 114-03 | Assistant Art Director | QW | |
| 114-04 | Set Designers | QW | |
| 114-05 | Sketch/Storyboard Artists | QW | |
| 114-06 | Set Model Builders | QW | |
| 114-07 | Art Department Coordinator | QW | |
| 114-08 | Other Art Department Labor | QW | |
| 114-11 | Construction Coordinator | QW | |
| 114-12 | Construction Carpentry Foreman | QW | |
| 114-13 | Construction Paint Foreman | QW | |
| 114-14 | Grip/Labor Foreman | QW | |
| 114-15 | Construction First Aid | QW | |
| 114-40 | Purchases and Supplies | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|---|---------|--|
| 114-00 | ART DEPARTMENT (Cont.) | | |
| 114-45 | Box Rentals | QE | |
| 114-47 | Car / Mileage Allowances | QW | |
| 114-50 | Rentals | QE | |
| 114-60 | Loss and Damages | QE | |
| 114-70 | Blue Printing | QE | |
| 114-71 | Stock Units/Backings | QE | |
| 114-72 | Processing | QE | |
| 114-73 | Research Materials | QE | |
| 114-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 115-00 | SET CONSTRUCTION | | |
| 115-01 | Set Construction Labor | QW | If not detailed, maximum Set Construction cost split is 70% labor / 30% materials. |
| 115-02 | Set Construction Materials Purchase & Rentals | QE | |
| 115-03 | Set Striking Labor | QW | |
| 115-04 | Set Striking Materials Purchases | QE | |
| 115-05 | Set Striking Equipment Rentals | QE | |
| 115-10 | Fold and Hold Sets | QE | |
| 115-45 | Box Rentals | QE | |
| 115-47 | Car / Mileage Allowances | QE | |
| 115-50 | Rentals | QE | |
| 115-70 | Mill Rental Costs | QE | |
| 115-83 | Strike – General Non Labor | QE | |
| 115-86 | Lighting Platforms | QE | |
| 115-90 | Backings Rentals/Purchase | QE | |
| 115-92 | General Start-Up Expenses | QE | |
| 115-93 | Scaffolding Rentals | QE | |
| 115-94 | Greens | QE | |
| 115-95 | Trash Disposal | QE | |
| 115-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 116-00 | GRIP/SET OPERATIONS | | |
| 116-01 | Key Grip | QW | |
| 116-02 | Best Boy Grip | QW | |
| 116-03 | Company Grips | QW | |
| 116-04 | Dolly Grips | QW | |
| 116-05 | Crane Grips | QW | |
| 116-07 | Additional Grip Labor | QW | |
| 116-08 | Rigging and Striking Grips | QW | |
| 116-09 | Stand By Painters | QW | |
| 116-10 | Greensperson | QW | |
| 116-11 | Craft Service | QW | |
| 116-12 | Stand By Carpenters | QW | |
| 116-15 | Set First Aid | QW | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|--|
| 116-00 | GRIP/SET OPERATIONS (Cont.) | | |
| 116-17 | Set Watchperson / Security | QE | QW if paid directly to the individual. |
| 116-40 | Purchases and Supplies | QE | . |
| 116-45 | Box Rentals | QE | |
| 116-47 | Car / Mileage Allowances | QW | |
| 116-50 | Rentals | QE | |
| 116-51 | Grip Package | QE | |
| 116-60 | Loss and Damages | QE | |
| 116-52 | Additional Equipment | QE | |
| 116-53 | Rigging Package | QE | |
| 116-56 | Craft Service Food | QE | |
| 116-57 | Catered Food | QE | |
| 116-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 118-00 | CAMERA | | |
| 118-01 | Director of Photography | QW | |
| 118-02 | Camera Operator | QW | |
| 118-03 | First Assistant Camera Operator | QW | |
| 118-04 | Second Assistant Camera Operator | QW | |
| 118-05 | Loaders | QW | |
| 118-06 | Still Photographer & Box | QW | |
| 118-07 | Additional Camera Crew (includes D.I.T.) | QW | |
| 118-08 | Steadicam Operator | QW | |
| 118-09 | Steadicam Assistant | QW | |
| 118-40 | Purchases and Supplies | QE | |
| 118-41 | Helmet Camera Purchase | QE | Subject to digital asset reduction. |
| 118-45 | Box Rentals | QE | |
| 118-47 | Car / Mileage Allowances | QW | |
| 118-50 | Rentals | QE | |
| 118-51 | Camera Package | QE | |
| 118-60 | Loss and Damages | QE | |
| 118-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 119-00 | PRODUCTION SOUND | | |
| 119-01 | Mixer | QW | |
| 119-02 | Boom Operator | QW | |
| 119-03 | Cablepersons | QW | |
| 119-04 | Special Boom Operator | QW | |
| 119-05 | Audio Playback Operator | QW | |
| 119-06 | Audio Playback Assistant | QW | |
| 119-07 | Additional Audio Crew | QW | |
| 119-40 | Purchases and Supplies | QE | |
| 119-45 | Box Rentals | QE | |
| 119-47 | Car / Mileage Allowances | QW | |
| 119-50 | Rentals | QE | |
| 119-51 | Walkie Talkies | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|--|
| 119-00 | PRODUCTION SOUND (Cont.) | | |
| 119-52 | Sound Package | QE | |
| 119-60 | Loss and Damages | QE | |
| 119-99 | Fringe Benefits | QW | On qualified labor only; see #183-00. |
| 120-00 | ELECTRICAL/SET LIGHTING | | |
| 120-01 | Gaffer/Chief Lighting Technician | QW | |
| 120-02 | Best Boy Electrician | QW | |
| 120-03 | Lamp Operators | QW | |
| 120-04 | Generator Operator and Assistants | QW | |
| 120-05 | Electrician Local 40 | QW | |
| 120-07 | Additional Lamp Operators | QW | |
| 120-08 | Rigging and Striking Electricians | QW | |
| 120-09 | Special Equipment Operator | QW | |
| 120-12 | Electric Current Tie-Ins | QE | |
| 120-13 | Current | QE | |
| 120-40 | Purchases and Supplies | QE | |
| 120-41 | Globes, Gels and Carbons | QE | |
| 120-45 | Box Rentals | QE | |
| 120-47 | Car / Mileage Allowances | QW | |
| 120-50 | Rentals | QE | |
| 120-51 | Electric Package | QE | |
| 120-52 | Stage Package | QE | |
| 120-53 | Rigging Package | QE | |
| 120-54 | Specialty Lighting | QE | |
| 120-55 | Generator Rentals | QE | |
| 120-56 | Cable Package | QE | |
| 120-60 | Loss and Damages | QE | |
| 120-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 121-00 | SPECIAL EFFECTS | | |
| 121-01 | SPFX Coordinator | QW | |
| 121-02 | SPFX Foreman | QW | |
| 121-03 | SPFX Assistants | QW | |
| 121-07 | Additional SPFX Labor | QW | |
| 121-08 | SPFX Rigging and Striking | QW | |
| 121-09 | SPFX Manufacturing - Labor and Materials | QE | |
| 121-40 | Purchases and Supplies | QE | |
| 121-45 | Box Rentals | QE | |
| 121-47 | Car / Mileage Allowances | QW | |
| 121-50 | Rentals | QE | |
| 121-60 | Loss and Damages | QE | |
| 121-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---------------------------------------|
| 122-00 | CREATURE/MECHANICAL EFFECTS | | |
| 122-01 | C/M Effects Coordinator | QW | |
| 122-02 | C/M Effects Foreman | QW | |
| 122-03 | C/M Effects Assistants | QW | |
| 122-07 | Additional C/M Effects Labor | QW | |
| 122-08 | C/M Rigging and Striking | QW | |
| 122-09 | C/M Manufacturing - Labor | QW | |
| 122-09 | C/M Manufacturing Materials | QE | |
| 122-40 | Purchases and Supplies | QE | |
| 122-45 | Box Rentals | QE | |
| 122-47 | Car / Mileage Allowances | QW | |
| 122-50 | Rentals | QE | |
| 122-60 | Loss and Damages | QE | |
| 122-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 123-00 | SET DRESSING | | |
| 123-01 | Set Decorator | QW | |
| 123-02 | On Set Dressers | QW | |
| 123-03 | Leadperson | QW | |
| 123-04 | Buyers | QW | |
| 123-05 | Swing Gang | QW | |
| 123-06 | Additional Swing Labor | QW | |
| 123-09 | Set Dressing Manufacturing/Labor | QW | |
| 123-10 | Electrical Fixture Manufacturing/Labor | QW | |
| 123-11 | Set Dressing – Electronic Purchases | QE | Subject to digital asset reduction. |
| 123-40 | Purchases and Supplies | QE | |
| 123-41 | Drapery/Carpet | QE | |
| 123-45 | Box Rentals | QE | |
| 123-47 | Car / Mileage Allowances | QW | |
| 123-50 | Rentals | QE | |
| 123-60 | Loss and Damages | QE | |
| 123-99 | Fringe Benefits | QW | On qualified labor only; See #183-00. |
| 124-00 | ANIMALS & HANDLERS | | |
| 124-01 | Head Wrangler/Gang Boss | QW | If paid directly; otherwise. |
| 124-02 | Wranglers | QW | |
| 124-03 | Ramrods | QW | |
| 124-04 | Wild Animal Trainer/Handler | QW | |
| 124-05 | Domestic Animal Trainer/Handler | QW | |
| 124-06 | Veterinarian | QW | |
| 124-07 | Additional Trainers/Handlers | QW | |
| 124-40 | Purchases and Supplies | QE | |
| 124-41 | Animal Purchases | QE | |
| 124-45 | Box Rentals | QE | |
| 124-47 | Car / Mileage Allowances | QW | |
| 124-50 | Rentals | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|---|---------|--|
| 124-00 | ANIMALS & HANDLERS (Cont.) | | |
| 124-51 | Animal Rentals | QE | |
| 124-55 | Animal Transportation, Feeding & Stabling | QE | Transportation within CA. |
| 124-60 | Loss and Damages | QE | |
| 124-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 125-00 | WARDROBE | | |
| 125-01 | Costume Designers | QW | |
| 125-02 | Assistant Costume Designer | QW | |
| 125-03 | Costume Supervisor | QW | |
| 125-04 | Key Costumers | QW | |
| 125-05 | Costumers | QW | |
| 125-06 | Wardrobe Assistants | QW | |
| 125-07 | Costume Sketch Artist | QW | |
| 125-08 | Additional Wardrobe Assistants | QW | |
| 125-09 | Seamstress/Tailor | QW | QE if paid to outside vendor. |
| 125-10 | Manufacturing Labor | QW | |
| 125-15 | Outside Alterations | QE | |
| 125-19 | Restocking Fee | QE | |
| 125-20 | Wardrobe Cleaning and Dyeing | QE | |
| 125-40 | Purchases and Supplies | QE | |
| 125-41 | Washing Machine & Dryer | QE | |
| 125-45 | Box Rentals | QE | |
| 125-47 | Car / Mileage Allowances | QW | |
| 125-51 | Wardrobe Rentals | QE | |
| 125-52 | Shop Rentals | QE | |
| 125-60 | Loss and Damages | QE | |
| 125-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 127-00 | MAKEUP & HAIRDRESSING | | |
| 127-01 | Key Makeup Artists | QW | |
| 127-02 | Makeup Artists | QW | |
| 127-05 | Body Makeup Artists | QW | |
| 127-07 | Additional Makeup Artists | QW | |
| 127-11 | Key Hairstylists | QW | |
| 127-12 | Hairstylists | QW | |
| 127-17 | Additional Hairstylists | QW | |
| 127-21 | Key Prosthetic Makeup Artist | QW | If paid directly; otherwise QE. |
| 127-22 | Prosthetic Makeup Artist | QW | |
| 127-27 | Additional Prosthetic Makeup Artists | QW | |
| 127-40 | Purchases and Supplies | QE | |
| 127-41 | Wigs Purchase/Rentals | QE | |
| 127-45 | Box Rentals | QE | |
| 127-47 | Car / Mileage Allowances | QW | |
| 127-50 | Rentals | QE | |
| 127-60 | Loss and Damages | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---|
| 127-00 | MAKEUP & HAIRDRESSING (Cont.) | | |
| 127-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 128-00 | VIDEO PLAYBACK AND ASSIST | | |
| 128-01 | Video Assist Operator | QW | |
| 128-03 | Playback Operator | QW | |
| 128-04 | Playback Assistant | QW | |
| 128-07 | Miscellaneous Video Labor | QW | If paid directly; otherwise QE. |
| 128-40 | Purchases and Supplies | QE | |
| 128-41 | Video Transfers | QE | |
| 128-45 | Box Rentals | QE | |
| 128-47 | Car / Mileage Allowances | QW | |
| 128-50 | Rentals | QE | |
| 128-51 | Video Assist Package | QE | |
| 128-60 | Loss and Damages | QE | |
| 128-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 131-00 | PROPERTY DEPARTMENT | | |
| 131-01 | Propmaster | QW | |
| 131-02 | Assistant Propmaster | QW | |
| 131-03 | Second Assistant Propmaster | QW | |
| 131-05 | Weapons Handler | QW | |
| 131-07 | Additional Property Persons | QW | |
| 131-08 | Food Stylist | QW | |
| 131-09 | Prop Manufacturing Labor | QW | Labor must be in CA; QE if not paid directly. |
| 131-09 | Prop Manufacturing Materials | QE | |
| 131-40 | Purchases and Supplies | QE | |
| 131-42 | Props – Electronic | QE | Subject to digital asset reduction. |
| 131-45 | Box Rentals | QE | |
| 131-47 | Car / Mileage Allowances | QW | |
| 131-50 | Rentals | QE | |
| 131-60 | Loss and Damages | QE | |
| 131-01 | Propmaster | QW | |
| 131-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 135-00 | ACTION PROPS AND PICTURE VEHICLES | | |
| 135-01 | Picture Vehicle Coordinator | QW | |
| 135-02 | Assistant Picture Vehicle Coordinator | QW | |
| 135-05 | Mechanic/Automobile Service Person | QW | |
| 135-09 | Vehicle Prop Manufacture | QW | |
| 135-40 | Automobile Purchases and Supplies | QE | |
| 135-41 | Aircraft Purchases and Supplies | QE | |
| 135-42 | Boat/Watercraft Purchases and Supplies | QE | |
| 135-43 | Train/Railroad Purchases and Supplies | QE | |
| 135-44 | Stage Coach / Wagon Purchases & Supplies | QE | |
| 135-45 | Box Rentals | QE | |
| 135-47 | Car / Mileage Allowances | QW | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|---|------------------------------|---|
| 135-00 | ACTION PROPS AND PICTURE VEHICLES (Cont.) | | |
| 135-50 | Automobile Rentals | QE | |
| 135-51 | Aircraft Rentals | QE | |
| 135-52 | Boat/Watercraft Rentals | QE | |
| 135-53 | Train/Railroad Rentals | QE | |
| 135-54 | Misc. Rentals | QE | |
| 135-60 | Loss and Damages | QE | |
| 135-61 | Vehicle Repair/Restoration/Maintenance | QE | |
| 135-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 140-00 | PRODUCTION MEDIA, STOCK & LAB | | |
| 140-17 | Raw Stock | QE | Deduct rebates, including studio usage rebates. |
| 140-18 | Negative Developing | QE | |
| 140-19 | Printing | QE | |
| 140-20 | Daily Film to Media Transfers/Conversions | QE | |
| 140-22 | HD-Cam | QE | |
| 140-32 | Videotape/Hard Drives/Digital Cards | QE | Subject to digital asset reduction. |
| 140-40 | Raid Drives | QE | Not subject to asset reduction. |
| 140-63 | Sound Transfers | QE | |
| 140-65 | Polaroid | QE | |
| 140-66 | Still Film/HD Stills Expense | QE | Only for production purposes - not publicity. |
| 141-00 | SECOND UNIT | | |
| 141-XX | All Categories | Same as 1 st Unit | Uplifts for PP Days wages and spend also apply to 2 nd Unit. |
| 142-00 | ADDITIONAL UNITS | | |
| 142-XX | All Categories | Same as 1 st Unit | |
| 144-00 | TESTS | | |
| 144-XX | All Categories | Same as 1 st Unit | |
| 147-00 | TRANSPORTATION | | |
| 147-01 | Transportation Coordinator | QW | |
| 147-02 | Transportation Captain | QW | |
| 147-03 | Transportation Co-Captain | QW | |
| 147-04 | Dispatcher | QW | |
| 147-XX | Drivers | QW | |
| 147-XX | Vehicles, Equipment | QE | |
| 147-40 | Gasoline & Oil | QE | |
| 147-41 | Maintenance & Supplies | QE | |
| 147-42 | Permits/Tolls/Parking/Etc. | QE | Within CA. |
| 147-43 | Traffic and Parking Fines | NQ | |
| 147-44 | Messengers | QE | |
| 147-45 | Driver Meal Allowances | QW | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---|
| 147-00 | TRANSPORTATION (Cont.) | | |
| 147-46 | Limousines & Taxis | QE | |
| 147-47 | Car / Mileage Allowances | QW | Within CA for qualified labor only. |
| 147-48 | Self-Drive Vehicle Rentals | QE | |
| 147-49 | Drop Loads | QE | Intrastate. |
| 147-50 | D.O.T. Filings | QE | |
| 147-60 | Loss and Damages | QE | |
| 147-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 150-00 | LOCATION AND OFFICE EXPENSES | | |
| 150-01 | Survey Costs - Air Fares | QE | Intrastate travel only. Must be purchased from a CA vendor. |
| 150-02 | Survey Costs – Housing | QE | No private residences or Air BnB. |
| 150-03 | Survey Costs - Per Diems | QW | On qualified labor only. |
| 150-04 | Travel Agency Fees & Taxes | QE | CA Agency. Intrastate travel only. |
| 150-10 | Fire Safety Officers/Police | QE | QW if paid directly to the individual. |
| 150-11 | Security | QE | QW if paid directly to the individual. |
| 150-19 | Caterers Labor | QW | |
| 150-31 | Production Office Rent | QE | |
| 150-32 | Location Office Furniture & Equip. Rentals | QE | |
| 150-33 | Office Phones & Communication Equip. Rentals | QE | Asset reduction only pertains to purchases – not rentals. |
| 150-40 | Production Office Supplies | QE | |
| 150-41 | Shipping and Postage | QE | Intrastate shipping only. |
| 150-42 | Other Location Expenses | QE | Within CA. |
| 150-47 | Car / Mileage Allowances | QW | QW if paid directly to the individual. |
| 150-49 | Wrap Party Expenses | NQ | |
| 150-50 | Location Site Rentals | QE | |
| 150-51 | Donations for Use of Location | QE | Executed location agreement required. |
| 150-52 | Crew Work Space Rentals | QE | |
| 150-53 | Storage Space Rentals | QE | |
| 150-54 | Location Permits | QE | |
| 150-55 | Relocation Fees for site usage | QE | |
| 150-55 | Office Parking | QE | |
| 150-56 | Location Gratuities | QE | QW if paid direct through payroll. |
| 150-60 | Location Site Restoration | QE | |
| 150-63 | Air Conditioning & Heating Rentals | QE | |
| 150-65 | Portable Restroom Facilities | QE | |
| 150-75 | Trash Bins & Trash Removal | QE | |
| 150-80 | Below The Line Meals | QE | |
| 150-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|-----------------|---|
| 155-00 | BELOW-THE-LINE TRAVEL & LIVING | | |
| 155-01 | Below the Line Airfares | QE | Intrastate travel only. Must be purchased from a CA vendor. |
| 155-02 | Below the Line Housing | QE | No private residences or Air BnB. |
| 155-03 | Below the Line Per Diem | QW | On qualified labor only. |
| 155-04 | Travel Agent Fees/Taxes | QE | CA Agency. Intrastate travel only. |
| 155-10 | Travel Day Salaries - intrastate | QW | On qualified labor only. |
| 155-12 | Travel Day Salaries - into and out of CA | NQ | |
| 155-13 | Luggage Fees | QE | Intrastate travel only. |
| 155-35 | Ground Transportation | QE | |
| 155-75 | Publicity Travel Expenses | NQ | |
| 155-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 159-00 | STAGE AND BACKLOT CHARGES | | |
| 159-02 | First Aid/Nurse | QW | |
| 159-03 | Fire Safety Officers | QW | |
| 159-04 | Security | QW | If paid to third party vendor then it is QE. |
| 159-10 | Utilities | QE | |
| 159-43 | Crew Parking | QE | |
| 159-50 | Stage/Backlot Rentals | QE | |
| 159-51 | Crew Working Space Rentals | QE | |
| 159-52 | Storage Space Rentals | QE | |
| 159-60 | Repairs and Restoration | QE | |
| 159-63 | Air Conditioning & Heating Rentals | QE | |
| 159-65 | Trash Bins & Trash Removal | QE | |
| 159-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 178-00 | AMORTIZATION (TV SERIES ONLY) | | |
| 178-90 | All Categories | Same as Pattern | |
| 183-00 | FRINGE BENEFITS | | |
| 183-01 | FUI - Unemployment Insurance | NQ | |
| 183-02 | FICA - Social Security | NQ | |
| 183-03 | FICA - Medicare | NQ | |
| 183-04 | FUTA | NQ | |
| 183-05 | CA Solvency Tax | NQ | |
| 183-06 | CA Care Medical (Obama Care) | QW | |
| 183-07 | CA State Unemployment Insurance | QW | On qualified labor only. |
| 183-08 | CA Worker's Compensation | QW | On qualified labor only. |
| 183-09 | Vacation Accrual | QW | |
| 183-10 | Vacation Paid | QW | |
| 183-11 | Holiday Accrual (if not budgeted separately) | QW | |
| 183-12 | Holiday Paid | QW | |
| 183-13 | Sick Pay Accrual | NQ | |
| 183-14 | Sick Pay Paid | QW | |
| 183-15 | Crew Union PH&W | QW | On qualified labor only. |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|--|
| 183-00 | FRINGE BENEFITS (Cont.) | | |
| 183-16 | Teamster Union PH&W | QW | On qualified labor only. |
| 183-17 | DGA PH&W | QW | On qualified labor only. |
| 183-18 | SAG Extras PH&W | QW | |
| 183-19 | Extras Casting Fee (do not include with handling fees) | QE | |
| 183-20 | Above the Line Handling Fees | QE | On qualified labor only. |
| 183-21 | Below the Line Handling Fees | QE | On qualified labor only. |
| 361-00 | PICTURE EDITORIAL | | |
| 361-01 | Picture Editor | QW | |
| 361-02 | First Assistant Picture Editor | QW | |
| 361-03 | Second Assistant Editor | QW | |
| 361-04 | Third Assistant Editor | QW | |
| 361-05 | Apprentice Editors | QW | |
| 361-06 | Editorial Production Assistants | QW | |
| 361-07 | Additional Editorial Staff | QW | |
| 361-08 | Animation Quick Time Editor & Animation Editor | QW | |
| 361-09 | Post Supervisor | QW | Work must be performed in CA; \$100,000 cap (plus fringe and box Rentals), if also receiving a producer credit |
| 361-10 | Librarian | QW | Work must be performed in CA. QE if not paid directly to individual. |
| 361-12 | Coding | QE | |
| 361-17 | Negative Cutting | QE | |
| 361-21 | Animation Projection | QE | |
| 361-40 | Purchases | QE | |
| 361-42 | Purchases – Raid Drive | QE | Not subject to digital asset reduction. |
| 361-45 | Box Rentals | QE | |
| 361-47 | Car / Mileage Allowance | QW | Work must be performed in CA. |
| 361-47 | Messengers | QE | Within CA only. |
| 361-50 | Rentals | QE | |
| 361-51 | Editing Room Rentals | QE | |
| 361-56 | Equipment Shipping | QE | |
| 361-60 | Editing Equipment Repairs | QE | Within CA only. |
| 361-64 | Courier Charges | QE | |
| 361-80 | Editorial Meals & Craft Service | QE | |
| 361-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 362-00 | SOUND EDITORIAL | | |
| 362-01 | Sound Designer | QE | QW if paid directly to the individual. |
| 362-02 | Sound Effects Editors | QE | |
| 362-03 | Assistant Sound Effects Editors | QE | |
| 362-04 | Apprentice Sound Effects Editors | QE | |
| 362-05 | Additional Sound Effects Editors | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|--|
| 362-00 | SOUND EDITORIAL (Cont.) | | |
| 362-06 | Additional Assistant Sound Effects Editors | QE | |
| 362-07 | Animation Quick Time Sound Editor | QE | |
| 362-08 | ADR Editor | QE | |
| 362-09 | Assistant ADR Editor | QE | |
| 362-10 | Additional ADR Editors | QE | |
| 362-11 | M & E Editing | QE | QW if paid directly to the individual. |
| 362-15 | Outside Contractor Sound Package | QE | |
| 362-40 | Purchases | QE | |
| 362-45 | Box Rentals | QE | |
| 362-47 | Messengers | QE | |
| 362-50 | Equipment Rentals | QE | |
| 362-51 | Studio Rentals | QE | Studio must be located in CA. |
| 362-62 | Temp Dub: Labor | QE | QW if paid directly to the individual. |
| 362-63 | Temp Dub 3:1 Transfer | QE | |
| 362-64 | Stereo Dub Transfer | QE | |
| 362-80 | Field Recordist | QE | QW if paid directly to the individual. |
| 362-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 363-00 | POST PRODUCTION SOUND | | |
| 363-01 | Sound Reprints | QE | |
| 363-05 | Re-recording/Dubbing | QE | |
| 363-08 | Looping & ADR Facility | QE | Facility charges only; no performers. |
| 363-09 | Loop Group Talent | NQ | |
| 363-15 | Foley Stages | QE | Stages must be in CA. |
| 363-16 | Foley Walkers | QE | |
| 363-20 | Records and Supplies | QE | |
| 363-23 | Vocal Mix Downs | QE | |
| 363-24 | Mag Transfers | QE | |
| 363-25 | Music Tracking Transfer | QE | |
| 363-26 | Tie Lines | QE | CA costs only. |
| 363-30 | Layback | QE | |
| 363-31 | Playback | QE | |
| 363-40 | Purchases | QE | |
| 363-44 | Media & Negative Raw Stock | QE | |
| 363-47 | Messengers | QE | |
| 363-50 | Equipment Rentals | QE | |
| 363-51 | Studio Rentals | QE | Studio must be located in CA. |
| 364-00 | POST PRODUCTION FILM & LAB | | |
| 363-53 | Sound Deliverables - Domestic, M & E Masters and Protection Copies | QE | |
| 364-01 | Editorial Reprints | QE | |
| 364-02 | Film Leader | QE | |
| 364-03 | Dialogue Transfers | QE | |
| 364-04 | Media and Hard Drives | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------|--|
| 364-00 | POST PRODUCTION FILM & LAB (Cont.) | | |
| 364-08 | Optical Sound Tracks | QE | Limit one. |
| 364-09 | Optical Sound Tracks Stock | QE | |
| 364-10 | Negative Splicing | QE | |
| 364-11 | Continuity/Spotting List | NQ | |
| 364-12 | Closed Captioning | QE | |
| 364-20 | Film to Video Tape or Digital Transfers | QE | |
| 364-21 | Off Line Edit | QE | |
| 364-22 | Online Edit | QE | |
| 364-24 | 3D Costs | QE | |
| 364-26 | Synch Print | QE | |
| 364-27 | Temp Color Correction | QE | NQ if for previews |
| 364-31 | Work Print/Reversal Dupes | QE | |
| 364-32 | Answer Print, Select Print | QE | Limit one. |
| 364-33 | Interpositive | QE | Limit one. |
| 364-34 | Internegative | QE | Limit one. |
| 364-35 | Checkprint | QE | Limit one. |
| 364-36 | Showprint, Release Print | NQ | |
| 364-37 | YCM Color Separations, Digital Separations | NQ | Archival. |
| 364-38 | Geographical Separations | NQ | |
| 364-39 | Composite Check Print | QE | Limit one. |
| 364-40 | Purchases - Video Tape Stock / Media | QE | |
| 364-41 | Purchases - Magnetic Film | QE | |
| 364-43 | Features: Airline, PAL or TV Versions | NQ | |
| 364-43 | TV: Airline or PAL Versions | NQ | |
| 364-46 | Video Mastering | QE | No foreign distribution or marketing copies. |
| 364-47 | Promo Dubs | NQ | Publicity related costs do not qualify. |
| 364-48 | VFX Drop-ins | QE | Does not qualify for Uplift |
| 364-50 | Rentals | QE | |
| 364-52 | Stock Picture Footage Processing | QE | If within CA. |
| 364-53 | Digital Intermediate | QE | |
| 364-54 | Subtitling, Foreign Language Versions | NQ | |
| 364-55 | Consolidated Record Audio Masters | NQ | |
| 364-57 | Digital Cinema Package (DCP) DCDM | QE | Limit one. |
| 364-58 | Foreign Localized Versions | NQ | |
| 364-59 | Stock Footage License/Reuse Fees | NQ | |
| 365-00 | MUSIC EDITORIAL | | |
| 365-01 | Music Editor | QW | |
| 365-02 | Additional Music Editor | QW | |
| 365-03 | Assistant Music Editor | QW | |
| 365-10 | Researcher | QW | |
| 365-11 | Music Editing Package, Contracted | QE | |
| 365-12 | Library/Archive Fees | QE | |
| 365-20 | Digital Transfer | QE | |
| 365-40 | Purchases | QE | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--------------------------------------|---------|--|
| 365-00 | MUSIC EDITORIAL (Cont.) | | |
| 365-47 | Shipping & Messengers | QE | |
| 365-50 | Rentals | QE | |
| 365-63 | Stock Sound Tracks | NQ | |
| 365-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 366-00 | MUSIC | | |
| 366-01 | Composer | NQ | |
| 366-02 | Songwriters | NQ | |
| 366-03 | Music Supervisors | NQ | |
| 366-04 | Music Consultant | QW | |
| 366-05 | Singers | QW | In CA; excludes star vocalists. |
| 366-06 | Orchestration | QW, MU | |
| 366-07 | Conductor | QW, MU | If not also score composer. |
| 366-08 | Copyists | QW, MU | |
| 366-09 | Rehearsals Equipment | QE, MU | |
| 366-10 | Pre-Score: Musicians/Playback | QW, MU | |
| 366-11 | Scoring: Musicians | QW, MU | |
| 366-12 | Scoring Stage | QE, MU | |
| 366-13 | Song Purchases | NQ | |
| 366-14 | Rights & Clearances | NQ | |
| 366-15 | Album Mastering | NQ | |
| 366-16 | Score Album Costs (Except Mastering) | QE | |
| 366-20 | Soundtrack Album Track Costs | NQ | |
| 366-31 | Studio Engineers and Supplies | QE, MU | For scoring/track recording only. |
| 366-40 | Purchases | QE, MU | |
| 366-47 | Messengers | QE | |
| 366-48 | AFM Reuse Fees | NQ | |
| 366-50 | Rentals | QE, MU | Associated with scoring/track recording. |
| 366-52 | Electronic Music Package | QE | If not part of composer package fee. |
| 366-56 | Cartage | QE, MU | Within CA. |
| 366-64 | Courier Charges | QE | Within CA. |
| 366-99 | Fringe Benefits | QW | For qualified labor only. Those indicated in green qualify for uplift. |
| 367-00 | VISUAL EFFECTS | | |
| 367-01 | Visual Effects Producer | NQ | |
| 367-02 | Visual Effects Supervisor | QW, VU | \$100,000 cap if also receiving a producer credit. |
| 367-03 | Visual Effects Coordinator | QW, VU | |
| 367-04 | Visual Effects Editor | QW, VU | |
| 367-05 | Visual Effects Assistant Editor | QW, VU | |
| 367-06 | Visual Effects Accountant | QW, VU | |
| 367-07 | Visual Effects Assistant Accountant | QW, VU | |
| 367-08 | Visual Effects Storyboard Artist | QW, VU | |
| 367-09 | Visual Effects CGI Artist | QW, VU | QE, VU if paid through a third party vendor. |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|--|---------------|--|
| 367-00 | VISUAL EFFECTS (Cont.) | | |
| 367-10 | Visual Effects PA | QW, VU | |
| 367-11 | VFX Staff Overtime | QW, VU | On qualified labor only. |
| 367-15 | Set Survey Technician | QW | |
| 367-16 | Data Wrangler | QW | |
| 367-17 | Motion Capture | QE | |
| 367-18 | Motion Control | QE | |
| 367-19 | Simulcam | QE | |
| 367-20 | Blue/Green Screen Rentals | QE | |
| 367-21 | Stop Motion Photography | QE | |
| 367-22 | Miniature Supervising Crew | QE | |
| 367-23 | Miniature Model Shop | QE | |
| 367-24 | Blue/Green Screen Shooting | QE | |
| 367-25 | Process/Rear Projection (Hansard) | QE | |
| 367-26 | Tests, Plate/Element Tests & Shoot | QE | |
| 367-27 | 3D Related Costs | QE | Must be incurred, purchased or rented in CA. |
| 367-28 | Telecine/Scanning | QE | |
| 367-29 | Dailies Projection | QE | |
| 367-30 | Lab Processing | QE | |
| 367-31 | Negative Pulling | QE | |
| 367-41 | Visual Effects Vendor On-Set Supervision | QE, VU | QW and VU if paid direct through production company or payroll. |
| 367-42 | Outside Contract Bids / VFX Vendors | QE, VU | |
| 367-43 | Pre-visualization/Post-Visualization | QE, VU | |
| 367-44 | Cyberscanning | QE, VU | |
| 367-45 | Matte Shots | QE, VU | |
| 367-46 | Wire Removal | QE, VU | |
| 367-47 | Lidar | QE, VU | |
| 367-48 | 2D to 3D conversion | QE, VU | Must be included in CFC budget; CA vendor. |
| 367-49 | Recording | QE, VU | |
| 367-51 | VFX Drop-ins | QE | Does not qualify for Uplift |
| 367-54 | VFX Staff computer rentals | QE, VU | On qualified labor only. |
| 367-54 | Office Rentals | QE | Production company in house staff. |
| 367-54 | Furniture Rentals | QE | |
| 367-54 | Box Rentals/Cell Phones | QE | |
| 367-55 | Rentals | QE | |
| 367-58 | Materials & Supplies | QE | |
| 367-60 | Loss and Damages | QE | |
| 367-99 | Fringe Benefits | QW | For qualified labor only. Those indicated in green qualify for uplift. |

QW = Qualified Wages**MU = Music Uplift**QE = Qualified Expenditures**VU = Visual Effects Uplift**NQ = Not-Qualified

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---|
| 368-00 | TITLES/DISSOLVES/WIPES | | |
| 368-11 | Titles Designer | QE | Work must be performed in CA. QW if paid directly to individual or loan out. |
| 368-12 | Main & End Title Sequences | QE | Work must be performed in CA. |
| 368-13 | Textless Backgrounds | NQ | |
| 368-14 | Fades & Dissolves | QE | |
| 368-23 | Lab Processing | QE | |
| 368-30 | Develop Wedges | QE | |
| 368-31 | Develop Mattes | QE | |
| 368-33 | Raw Stock | QE | |
| 369-00 | PROJECTION | | |
| 369-01 | Projectionists | QE | NQ if for previews. |
| 369-50 | Rentals | QE | |
| 369-51 | Screening Room Rentals | QE | Studio must be located in CA; excludes previews. |
| 369-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |
| 370-00 | PREVIEW COSTS | | |
| 370-01 | Additional Editorial Staff | QW | |
| 370-02 | Music Editorial | QW | If paid to third party vendor than it is Q. |
| 370-03 | Sound Editorial | QE | QW if paid directly to the individual. |
| 370-04 | Temp Dub | QE | |
| 370-05 | On Line Editing | NQ | |
| 370-06 | Color Correcting | NQ | |
| 370-07 | Projectionist | NQ | |
| 370-08 | Focus Group | NQ | |
| 370-08 | Theater Rentals | NQ | |
| 370-09 | Audience Recruitment | NQ | |
| 370-10 | Misc. Preview Expenses | NQ | |
| 370-99 | Fringe Benefits | QW | On qualified labor only. |
| 372-00 | POST PRODUCTION TRAVEL & LIVING | | |
| 372-01 | Post Production Crew Airfares | QE | Intrastate travel only. Must be purchased from a CA vendor. |
| 372-02 | Post Production Crew Housing | QE | Hotel, motel, and corporate housing within the state; no private residences or Air BnB. |
| 372-03 | Post Production Crew Per Diem | QW | On qualified labor only. |
| 372-04 | Travel Agency Fees/Taxes | QE | Intrastate travel only. Must be purchased from a CA vendor. |
| 372-10 | Travel Day Salaries - intrastate | QW | On qualified labor only. |
| 372-12 | Travel Day Salaries - into and out of CA | NQ | |
| 372-13 | Luggage Fees | QE | Intrastate travel only. Must be purchased from a CA vendor. |
| 372-99 | Fringe Benefits | QW | On qualified labor only; See # 183-00. |

QW = Qualified WagesMU = Music UpliftQE = Qualified ExpendituresVU = Visual Effects UpliftNQ = Not-Qualified

| Acct # | Description | In Zone | Comments |
|--------|--|---------|---|
| 470-00 | MISCELLANEOUS CHARGES | | |
| 470-02 | Bank Fees (Account, Wire Transfers, Currency Exchange) | NQ | |
| 470-03 | California Sales Taxes | QE | |
| 470-05 | Carbon Offset Cert/Tree Planting | QE | |
| 470-06 | Career Readiness Financial Contribution | NQ | |
| 470-07 | City Business License | QE | |
| 470-12 | Clearance Coordinator | QW | QE if paid to third party vendor. |
| 470-13 | Community Relations & Film Promotion | NQ | |
| 470-14 | Computer/Digital Office Equipment | QE | 1/5 of purchase price allowed. |
| 470-15 | Corporate Tax Return | NQ | |
| 470-16 | CPA Expense for AUP Report | NQ | |
| 470-18 | Dolby, DTS, SDDS License Fees | NQ | |
| 470-19 | Harassment Training | NQ | |
| 470-20 | MPAA Rating Fee | QE | |
| 470-22 | AMPTP Fees | NQ | |
| 470-30 | Online Photo Approval Service | QE | If based in CA. |
| 470-32 | Online Purchases | QE | If used in CA, shipped from a CA vendor. |
| 470-33 | Online Shipping | QE | If shipped within the state. |
| 470-36 | "P" Card Fees | QE | If issued by CA-based company. |
| 470-40 | Post Production Accounting | QE | Does not include Agreed Upon Procedures Report or CPA. |
| 470-41 | Agreed Upon Procedures Auditing | NQ | |
| 470-44 | Product Placement Credits | NQ | |
| 470-50 | Product Placement Staff | NQ | |
| 470-65 | Production Legal Expenses, including Labor Relations & Music Legal | QE | Excludes financing, distribution, or marketing expenses. |
| 470-70 | Production Services Company Fees | NQ | |
| 470-71 | Property Taxes | NQ | |
| 470-72 | Record Retention (Scanning Documents) | QE | |
| 470-73 | Reusable Water Bottles | QE | |
| 470-74 | Safety Advisor, "Green" Advisor | QE | QW if paid directly to individual or through payroll. |
| 470-75 | Software Purchases | NQ | |
| 470-76 | Solar Power Cells | QE | |
| 470-77 | Studio Charges for Specific Items | QE | All related party transactions subject to review. |
| 470-84 | Studio Entertainment | NQ | |
| 470-85 | Studio Overhead Allocations | NQ | |
| 470-86 | Work Visa Fees | NQ | |
| 471-00 | INSURANCE | | |
| 471-01 | Negative Insurance | QE | Must be purchased from a CA based broker for work performed in CA, concerning work in CA. |
| 471-02 | Errors & Omissions Insurance | NQ | |

QW = Qualified WagesQE = Qualified ExpendituresNQ = Not-QualifiedMU = Music UpliftVU = Visual Effects Uplift

| Acct # | Description | In Zone | Comments |
|--------|-----------------------------------|--------------------|---|
| 471-00 | INSURANCE (Cont.) | | |
| 471-03 | General Liability Insurance | QE | Must be purchased from a CA based broker for work performed in CA, concerning work in CA. |
| 471-04 | Umbrella Policy | QE | |
| 471-05 | Workers' Compensation Insurance | QE | |
| 471-06 | Automobile Liability Insurance | QE | |
| 471-07 | Guild Travel Insurance | QE | |
| 471-08 | Essential Element | NQ | |
| 471-08 | Insurance Adjusters | QE | |
| 471-09 | Insurance Auditors | QE | |
| 471-00 | INSURANCE (Cont.) | | |
| 471-10 | Cast Exams | QE | QW if doctor is paid directly. |
| 471-11 | Insurance Deductibles | NQ | |
| 471-25 | Recoverable Costs | QE | Must be deducted from qualified expenditure total. |
| 471-30 | Non-Allowable Costs | NQ | |
| 471-35 | Miscellaneous Additional Premiums | QE | |
| 475-00 | PUBLICITY | | |
| 475-05 | Special Stills Photographer | NQ | See account #118-06 For Set Still Photographer. |
| 475-11 | Publicist | NQ | |
| 475-30 | Online Photo Approval Service | QE | If based in CA; see account #470-30. |
| 475-40 | Purchases | NQ | |
| 475-41 | Stills Supplies | NQ | |
| 475-42 | Stills Lab Expense | NQ | |
| 475-43 | Promotional Materials | NQ | |
| 475-45 | Box Rentals | NQ | |
| 475-47 | Car / Mileage Allowances | NQ | |
| 475-50 | Rentals | NQ | |
| 475-80 | Publicity Meals and Entertainment | NQ | |
| 475-90 | DVD Extras, Trailers, EPK | NQ | |
| 475-99 | Fringe Benefits | NQ | |
| | CONTINGENCY | | |
| | Contingency | CONTRACTUAL CHARGE | Up to 10% only on estimated qualifying expenditures in CA; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION. |
| | COMPLETION BOND | | |
| | Completion Bond | CONTRACTUAL CHARGE | Must be purchased from a CA-based Bond Company and included in Total Production Budget; Up to 2% on qualified spend only allowable as a contractual expense; Include as a contractual charge, not within the budget detail. DO NOT INCLUDE IN JOBS RATIO CALCULATION. |

QW = Qualified WagesMU = Music UpliftQE = Qualified ExpendituresVU = Visual Effects UpliftNQ = Not-Qualified